

APPELLATE CIVIL.

Before Mr. Justice Shephard and Mr. Justice Best.

WILSON (APPELLANT),

v.

1895.
October 8.

THE MADRAS MUNICIPALITY (RESPONDENTS).*

City of Madras Municipal Act—Act I of 1884, sched. B—Vehicle Tax—Bicycle.

A bicycle with pneumatic tires, having two metal springs under the saddle, is liable to taxation as a vehicle with springs under the City of Madras Municipal Act, 1884.

CASE stated for the decision of the High Court under the City of Madras Municipal Act, section 193.

The case was stated as follows :—

Dr. W. H. Wilson appealed to the Magistrates at the Egmore Court against a tax imposed by the Municipality on his bicycle under the head of “other vehicles with springs” in schedule B of the above Act. The appellant now requires us to state a case for the decision of the High Court on the point of law involved. He contends that his bicycle is not a vehicle or that it conveys nothing, that the rider conveys the bicycle and not the bicycle the rider; and he states that the proper definition of vehicle is that which conveys a burden distinct from the motor or motive power. Even adopting this extended definition, a bicycle can and often does convey the rider’s luggage, and is often used by postmen to convey Her Majesty’s mails. We, therefore, decided that a bicycle is a vehicle.

Then Dr. Wilson contends that even if a vehicle, a bicycle is not a vehicle with springs; as a fact there are two metal springs under the saddle of Dr. Wilson’s bicycle, but the Act does not say metal springs. The object of the words “with springs” in the Act is to divide fast-running vehicles provided with apparatus to lessen jolting from slow-moving carts in which no attempt is made to counteract jolting. The pneumatic tires of a bicycle are to prevent jolting and perform the same office as metal springs in other vehicles. The appellant cited one or two English cases, but in these the question was whether a bicycle is a “carriage.” In the Madras Act the word is “vehicle” which is a very different thing. •

* Referred case 13 of 1895.

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“The question, we submit for the decision of the High Court, is whether a bicycle is a vehicle with springs within the meaning of section 123 and schedule B of Act I of 1884.”

The provisions of schedule B of the City of Madras Municipal Act referred to above prescribe rates of taxation (i) “for every four-wheeled vehicle with springs drawn by two or more horses”; (ii) “for every four-wheeled vehicle with springs drawn by a horse, mule, bull, or bullock, or by two or more horses under thirteen hands or by two or more mules, bulls, or bullocks”; (iii) “for every two-wheeled vehicle with springs drawn by one or more horses, mules, bulls or bullocks”; (iv) “for every other vehicle with springs.”

Mr. *J. Alam* for appellant.

Mr. *J. H. M. Ryan* for respondents.

JUDGMENT.—We are of opinion that a bicycle is a vehicle with springs within the meaning of the Madras Act I of 1884. The word “vehicle” is not defined in the Act. The term is used by itself and not qualified by reference to any particular kinds of vehicle. Clearly, as appears from the language of schedule B, the term is not confined to carriages drawn by horses or other beasts of burden. A perambulator used for children is within the operation, though it may be exempted under the proviso to section 153.

The case of *Williams v. Ellis* (1) is distinguishable for the reason that, in the statute there under consideration, various special kinds of carriages were mentioned, and therefore the rule of *ejusdem generis* applied. As it cannot be doubted that a bicycle is a vehicle in the general acceptance of the word, so we think there is no doubt that this particular bicycle is a vehicle with springs. We must, therefore, answer the question in the affirmative.

(1) L.R., 5 Q.B.D., 175.